

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Whiting School City (4760)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$150,192	\$166,071	n/a	11%
	11100 Elementary	\$1,212,477	\$933,556	\$995,228	-18%	7%
	11200 Middle/Junior High	\$227,273	\$562,773	\$590,631	160%	5%
	11300 High School	\$1,111,424	\$969,448	\$866,717	-22%	-11%
	11350 Honors Diploma Award	\$0	\$14,445	\$0	n/a	-100%
	11355 Academic Honors - High Ability Student Program	\$0	\$16,120	\$12,000	n/a	-26%
	11610 Elementary	\$0	\$13,959	\$8,925	n/a	-36%
	11620 Middle/Junior High	\$0	\$9,465	\$8,004	n/a	-15%
	11630 High School	\$0	\$9,561	\$7,650	n/a	-20%
	12150 High Ability Students	\$0	\$0	\$271	n/a	n/a
	12340 Hearing Impairment	\$48,006	\$0	\$0	-100%	n/a
	12350 Homebound	\$1,063	\$0	\$1,967	85%	n/a
	12510 Communication Disorder	\$0	\$1,907	\$1,647	n/a	-14%
	12520 Compensatory	\$403	\$0	\$0	-100%	n/a
	12620 Learning Disability - All Others	\$27,873	\$0	\$0	-100%	n/a
	12900 Other Special Programs	\$0	\$140,927	\$185,528	n/a	32%
	13600 Special Interest Programs	\$0	\$580	\$480	n/a	-17%
	13900 Other Adult/Continuing Ed Programs	\$0	\$9,371	\$10,792	n/a	15%
	14100 Elementary	\$2,300	\$4,753	\$5,228	127%	10%
	14200 Middle/Junior High	\$5,391	\$15,678	\$15,051	179%	-4%
	14300 High School	\$14,916	\$10,635	\$13,402	-10%	26%
	16100 Remediation Testing	\$46,287	\$6,498	\$3,426	-93%	-47%
	16200 Preventive Remediation	\$6,234	\$7,306	\$8,616	38%	18%
	22220 School Library	\$83,081	\$79,529	\$83,733	1%	5%
	22230 Audiovisual	\$5,127	\$668	\$334	-93%	-50%
	24100 Office of the Principal Services	\$329,888	\$409,771	\$408,264	24%	0%
	25860 Textbooks and Workbooks	\$0	\$0	\$0	n/a	n/a
	25870 Materials and Supplies	\$0	\$4,070	\$2,141	n/a	-47%
	26497 Teachers Retirement Fund	\$138,674	\$186,049	\$185,165	34%	0%
	41100 Transfer Tuition	\$240,320	\$1,101	\$858	-100%	-22%
	41300 Area Vocational Schools	\$0	\$0	\$0	n/a	n/a
	41400 Joint Services and Supply	\$35,293	\$697,492	\$703,163	> 500%	1%
	41500 Interlocal Agreements - Special Education	\$20,922	\$17,087	\$40,646	94%	138%
	41600 Joint Services and Supply - Other	\$0	\$0	\$0	n/a	n/a
Student Academic Achievement Total		\$3,556,954	\$4,272,941	\$4,325,940	22%	1%

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Student Instructional Support						
	21120 Attendance Services	\$14,852	\$31,309	\$23,717	60%	-24%
	21130 Social Work Services	\$19,927	\$28,346	\$28,430	43%	0%
	21190 Other Attendance/Social Work Services	\$0	\$1,195	\$4,029	n/a	237%
	21220 Counseling Services	\$87,336	\$60,357	\$60,623	-31%	0%
	21340 Nurse Services	\$40,178	\$40,975	\$41,255	3%	1%
	21710 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22110 Service Area Direction	\$0	\$1,202	\$4,499	n/a	274%
	22120 Instruction & Curriculum Development	\$8,160	\$67,273	\$87,301	> 500%	30%
	22130 Instructional Staff Training Services	\$0	\$0	\$0	n/a	n/a
	22190 Instructional Staff Training Services - Other	\$2,192	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$40,348	\$27,578	\$24,239	-40%	-12%
	23120 Service Area Assistants	\$1,700	\$0	\$0	-100%	n/a
	23190 Other Governing Body Services	\$77	\$27,090	\$51,809	> 500%	91%
	23210 Office of the Superintendent	\$180,792	\$239,717	\$182,343	1%	-24%
	23220 Community Relations	\$5,161	\$0	\$0	-100%	n/a
	26420 Employment and Placement	\$871	\$243	\$146	-83%	-40%
	26450 Health Services	\$1,530	\$6,035	\$828	-46%	-86%
	26710 Technology Support and Maintenance	\$0	\$317,996	\$392,330	n/a	23%
Student Instructional Support Total		\$403,124	\$849,316	\$901,548	124%	6%
Overhead and Operational						
	23150 Legal Services	\$30,444	\$38,424	\$44,297	46%	15%
	23160 Promotion Expenses	\$3,927	\$3,018	\$2,131	-46%	-29%
	25210 Service Area Direction	\$43,346	\$41,891	\$41,809	-4%	0%
	25230 Receiving and Disbursing Funds	\$29,746	\$33,990	\$32,600	10%	-4%
	25240 Payroll Services	\$32,336	\$41,764	\$40,531	25%	-3%
	25360 Rent of Buildings & Equipment	\$14,313	\$18,814	\$14,197	-1%	-25%
	25410 Service Area Direction	\$63,247	\$43,111	\$55,142	-13%	28%
	25420 Maintenance of Buildings	\$720,864	\$736,259	\$787,753	9%	7%
	25430 Maintenance of Grounds	\$4,533	\$3,172	\$2,275	-50%	-28%
	25440 Maintenance of Equipment	\$181,923	\$134,215	\$172,345	-5%	28%
	25450 Vehicle Maintenance (other than buses)	\$3,548	\$850	\$1,990	-44%	134%
	25460 Security Services	\$0	\$4,613	\$5,445	n/a	18%
	25470 Insurance (other than buses)	\$61,447	\$99,082	\$73,128	19%	-26%
	25510 Service Area Direction	\$32,278	\$74,771	\$74,947	132%	0%
	25520 Vehicle Operation	\$59,987	\$184,642	\$156,362	161%	-15%

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	25530 Monitoring Services	\$2,154	\$4,110	\$5,547	158%	35%
	25540 Vehicle Servicing and Maintenance	\$22,814	\$33,412	\$41,878	84%	25%
	25550 Purchase of School Buses	\$49,655	\$35,000	\$0	-100%	-100%
	25560 Insurance on Buses	\$5,084	\$11,040	\$7,954	56%	-28%
	25580 Contracted Transportation Services	\$10	\$0	\$1,000	> 500%	n/a
	25590 Other Pupil Transportation Services	\$0	\$500	\$1,932	n/a	286%
	25591 Bus Driver Training	\$0	\$419	\$356	n/a	-15%
	25610 Service Area Direction	\$115,705	\$41,113	\$40,455	-65%	-2%
	25620 Food Preparation and Dispensing	\$0	\$105,154	\$118,995	n/a	13%
	25640 Food Purchases	\$0	\$131,033	\$135,082	n/a	3%
	25680 Dist. Of School Lunch Reimbursement	\$68,985	\$0	\$0	-100%	n/a
	25690 Other Food Services	\$31,517	\$15,603	\$20,155	-36%	29%
	26495 Official Bonds	\$420	\$393	\$594	41%	51%
	31000 Direction of Community Services	\$0	\$24,569	\$15,354	n/a	-38%
	32000 Community Recreation	\$8,312	\$2,635	\$1,628	-80%	-38%
	34000 Athletic Coaches	\$129,726	\$130,191	\$130,147	0%	0%
	39400 Latch Key Kids Program	\$0	\$830	\$1,800	n/a	117%
	39900 Other Community Services	\$226	\$0	\$0	-100%	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$152,233	\$182,870	\$197,820	30%	8%
Overhead and Operational Total		\$1,868,776	\$2,177,490	\$2,225,647	19%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$3,809	\$10,591	\$8,131	113%	-23%
	25330 Professional Services	\$90,496	\$50,325	\$47,470	-48%	-6%
	25351 Building Acquisition/Construction/Improvement	\$2,006,378	\$105,019	\$141,066	-93%	34%
	25355 Sports Facilities	\$0	\$23,556	\$79,167	n/a	236%
	25370 Purchase of Moveable Equipment	\$0	\$1,393	\$13,034	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$406,783	\$140,615	\$114,873	-72%	-18%
	25390 Other Facilities Acquisition & Construction	\$3,027	\$3,183	\$45,808	> 500%	> 500%
	53100 Buildings, LEASE RENTAL	\$2,288,806	\$1,375,500	\$690,925	-70%	-50%
	53300 School Buses, LEASE RENTAL	\$0	\$55,032	\$50,522	n/a	-8%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$0	\$17,767	n/a	n/a
Nonoperational Total		\$4,799,298	\$1,765,214	\$1,208,761	-75%	-32%
prorated						
	26491 PERF	\$105,227	\$90,356	\$94,255	-10%	4%
	26492 Social Security	\$302,705	\$340,444	\$341,461	13%	0%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	26493 Workmen's Compensation	\$9,060	\$52,613	\$23,867	163%	-55%
	26494 Group Insurance	\$1,241,218	\$838,164	\$814,028	-34%	-3%
	26496 Unemployment Compensation	\$233	\$11,958	\$4,982	> 500%	-58%
	26498 Severance/Early Retirement Pay	\$36,463	\$22,599	\$56,548	55%	150%
prorated Total		\$1,694,906	\$1,356,133	\$1,335,142	-21%	-2%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$4,760,548	\$5,200,381	\$5,259,016	10%	1%	38.6%	49.9%	52.6%
Student Instructional Support	\$555,336	\$974,891	\$1,006,268	81%	3%	4.5%	9.4%	10.1%
Overhead and Operational Nonoperational	\$2,207,875	\$2,480,608	\$2,522,994	14%	2%	17.9%	23.8%	25.2%
Grand Total	\$12,323,058	\$10,421,093	\$9,997,038	-19%	-4%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	43.1%	59.3%	62.7%